
Maryland-National Capital Park and Planning Commission

MISSION STATEMENT

The Maryland-National Capital Park and Planning Commission (M-NCPPC) in Montgomery County manages physical growth and plans communities, protects and stewards natural, cultural and historical resources, and provides leisure and recreational experiences.

BUDGET OVERVIEW

The M-NCPPC was established by the General Assembly of Maryland in 1927. As a bi-county agency, the Commission is a corporate body of, and an agency created by, the State of Maryland. The Commission operates in each county through a Planning Board and, in Montgomery County, a Park Commission. Five board members, appointed by the County Council, serve as the Montgomery County members of the Commission. The Planning Board exercises policy oversight to the Commissioners' Office, the Parks Department, the Planning Department, and Central Administrative Services.

On January 15 each year, M-NCPPC submits to the County Council and the County Executive the M-NCPPC proposed budget for the upcoming fiscal year. That document is a statement of mission and goals, justification of resources requested, description of work items accomplished in the prior fiscal year, and a source of important statistical and historical data. The M-NCPPC proposed budget is available for review in Montgomery County Public Libraries and can be obtained by contacting the M-NCPPC Budget Office at 301.454.1741 or visiting the Commission's website at www.mncppc.org. Summary data only are included in this presentation.

Tax Supported Funds

The M-NCPPC tax supported Operating Budget consists of the Administration Fund, the Park Fund, and the Advance Land Acquisition (ALA) Debt Service Fund. The Administration Fund supports the Commissioners' Office, the Montgomery County-funded portion of the Central Administrative Services (CAS) offices, and the Planning Department. The Administration Fund is supported by the Regional District Tax, which includes Montgomery County, less the municipalities of Barnesville, Brookeville, Gaithersburg, Laytonsville, Poolesville, Rockville, and Washington Grove.

The Park Fund supports the activities of the Parks Department and Park Debt Service. The Park Fund is supported by the Metropolitan District Tax, whose taxing area is identical to the Regional District.

The Advance Land Acquisition (ALA) Debt Service Fund supports the payment of debt service on bonds issued to purchase land for a variety of public purposes. The Advance Land Acquisition Debt Service Fund has a countywide taxing area.

Non-Tax Supported Funds

There are three non-tax supported funds within the M-NCPPC that are financed and operated in a manner similar to private enterprise. These self-supporting operations are the Enterprise Fund, the Property Management Fund, and the Special Revenue Fund.

Grants are extracted from the tax supported portion of the fund displays and displayed in the Grant Fund. The Grant Fund, as displayed, consists of grants from the Park and Administration Funds.

These funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes. M-NCPPC is now reporting them in accordance with Statement No. 34 of the Governmental Accounting Standards Board (GASB), issued June 1999. The budgets are associated with Planning and Parks operations throughout the Commission.

Spending Affordability Guidelines

In December 2007, the Council approved FY09 Spending Affordability Guidelines (SAG) of \$90,000,000 for the tax-supported funds of the M-NCPPC, which is a 8.6 percent decrease from the \$98,434,400 approved FY08 budget. For FY09, the Commission has requested \$119,632,400 excluding debt service, \$29,632,400 above the total SAG amount of \$90,000,000. The County Executive recommends approval of \$102,879,500.

The total requested budgets for the Enterprise Fund, Property Management Fund, Special Revenue Funds, Debt Service Fund, and Grant Fund, are \$18,236,600, a 7.1 percent increase from the \$17,024,100 total FY08 approved budget. The County Executive recommends approval of \$17,136,600.

Commissioners' Office

The Commissioners' Office supports the five Planning Board members and enhances communication among the Planning Board, County Council, County residents, other governmental agencies, and other Commission departments.

Parks Department

The Parks Department provides recommendations, information, analysis, and services to the Montgomery County Planning Board (who also serve as the Park Commission), the County Council, the County Executive, other government agencies, and the general public. The Department also oversees the acquisition, development, and management of a nationally recognized, award winning park system providing County residents with open space for recreational opportunities and natural resources stewardship.

Montgomery Parks

Montgomery Parks oversees a comprehensive park system of 404 parks of different sizes, types, and functions that feature Stream Valley and Conservation Parks, Regional and Special Parks, and Local and Community Parks. Montgomery Parks serves County residents as the primary provider of open space for recreational opportunities and maintains and provides security for the park system.

Planning Department

The Planning Department provides recommendations, information, analysis, and services to the Montgomery County Planning Board (who also serve as the Park Commission), the County Council, the County Executive, other government agencies, and the general public. In addition, the Department is responsible for the preparation of master plans and sector plans which are recommended by the Planning Board and approved by the County Council. The Department reviews development applications for conformance with existing laws, regulations, master plans, and policies and then presents its recommendations to the Planning Board for action. The Department gathers and analyzes various types of census and development data for use in reports concerning housing, employment, population growth, and other topics of interest to the County Council, County government, other agencies, the business community, and the general public.

Planning Activities

The Planning Activities section recommends plans that sustain and foster communities and their vitality; implements master plans and manages the development process; provides stewardship for natural resources; delivers countywide forecasting, data, and research services; and supports intergovernmental services.

Central Administrative Services

The mission of the Central Administrative Services (CAS) is to provide effective, responsive, and efficient administrative, financial, human resource, and legal services for the M-NCPPC and its operating departments. Costs of the bi-county CAS office are divided equally between Montgomery and Prince George's Counties.

Debt Service - Park Fund

Park Debt Service pays principal and interest on the Commission's acquisition and development bonds. The proceeds of these bonds are used to fund the Local Parks portion of the M-NCPPC Capital Improvements Program.

Debt Service - Advance Land Acquisition Debt Service Fund and Revolving Fund

The Advance Land Acquisition Debt Service Fund pays principal and interest on the Commission's Advance Land Acquisition bonds. The proceeds of the Advance Land Acquisition bonds support the Advanced Land Acquisition Revolving Fund (ALARF).

ALARF activities include the acquisition of land needed for State highways, streets, roads, school sites, and other public uses. The Commission may only purchase land through the ALARF at the request of another government agency, with the approval of the Montgomery County Council.

Enterprise Fund

The Enterprise Fund accounts for various park facilities and services which are entirely or predominantly supported by user fees. Recreational activities include: ice rinks, indoor tennis, conference and social centers, boating, camping, and nature center programs. Operating profits are reinvested in new or existing public revenue-producing facilities through the Capital Improvements Program.

Property Management Fund

The Property Management Fund manages leased facilities located on parkland throughout the County, including single family houses, apartment units, businesses, farmland, and facilities which house County programs.

COUNTY EXECUTIVE RECOMMENDATIONS

The County Executive's recommended FY09 level of expenditure for M-NCPPC is \$102,879,500, 4.5 percent over the FY08 approved budget for tax supported funds, exclusive of debt service. The Executive's recommended total is \$12,879,500 or 14.3 percent over Council Spending Affordability Guidelines (SAG).

Park Fund

The Executive recommends a Park Fund budget of \$75,627,570, excluding debt service. This proposed funding represents a \$3,741,870 or 5.2 percent increase over the FY08 budget. The Executive does not recommend the Commission's requested transfer of \$640,500 from the Park Fund to the Enterprise Fund to cover debt service and operating losses at the Wheaton Ice Rink. Park Fund debt service increased by \$45,800, from \$3,960,000 in FY08 to \$4,005,800 in FY09.

Administration Fund

The Executive recommends an Administration Fund budget of \$27,251,930. This represents a \$703,230 or 2.6 percent increase over the FY08 budget. The Executive does not recommend the Commission's request to transfer \$2,201,900 from the Administration Fund to cover costs in the Special Revenue Fund.

ALA Debt Service

The Executive recommends ALA debt service funding of \$677,000 a decrease of \$32,000 or 4.5 percent from the FY08 budget. The cost decrease is due to lower bond interest.

Enterprise Fund

The Executive concurs with the M-NCPPC request for funding of \$10,399,100 and 104.6 workyears. This represents a \$622,100 or 6.4 percent increase from the FY08 budget of \$9,777,000. The Executive does not recommend the Commission's requested transfer of \$640,500 from the Park Fund to the Enterprise Fund to cover debt service and operating losses at the Wheaton Ice Rink.

Property Management Fund

The Executive concurs with the M-NCPPC request for funding of \$1,137,400 and 3.5 workyears. This represents a \$54,800 or 5.1 percent increase over the FY08 budget of \$1,082,600.

Special Revenue Fund

The Executive recommends a Special Revenue Fund budget of \$4,348,100. This represents a \$532,400 or 10.9 percent decrease from the FY08 budget. The Executive does not support the Commission request to transfer \$2,201,900 from the Administration Fund to cover costs in the Special Revenue Fund. Rather, the Executive recommends an increase in fees and expenditure controls to maintain a positive fund balance.

Additional Budget Details

The County Executive recommends increasing the retiree health insurance trust prefunding phase-in period from five years to eight years for all tax supported County agencies. Increasing the phase-in period results in a reduction in prefunding costs included in the M-NCPPC operating budget request of \$337,400. The Executive recommends that each agency's appropriation be contingent upon funding the agency's FY09 contribution for prefunding retiree health insurance benefits.

PROGRAM CONTACTS

Contact Bruce Crawford of the M-NCPPC at 301.454.1740 or Christopher M. Mullin of the Office of Management and Budget at 240.777.2772 for more information regarding this agency's operating budget.

BUDGET SUMMARY

	Actual FY07	Budget FY08	Estimated FY08	Recommended FY09	% Chg Bud/Rec
ADMINISTRATION FUND					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Administration Fund Personnel Costs	0	0	0	0	—
Operating Expenses	24,190,637	26,548,700	26,299,100	27,251,930	2.6%
Capital Outlay	0	0	0	0	—
Administration Fund Expenditures	24,190,637	26,548,700	26,299,100	27,251,930	2.6%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	206.8	207.2	207.2	214.6	3.6%
REVENUES					
Intergovernmental	166,496	118,500	118,500	0	—
Property Tax	24,269,252	24,759,420	24,765,950	26,030,130	5.1%
User Fees	601,521	511,900	511,900	400,000	-21.9%
Investment Income	413,456	380,000	380,000	250,000	-34.2%
Miscellaneous	22,321	0	0	0	—
Administration Fund Revenues	25,473,046	25,769,820	25,776,350	26,680,130	3.5%
PARK FUND					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Park Fund Personnel Costs	0	0	0	0	—
Operating Expenses	64,810,283	71,885,700	70,921,000	75,627,570	5.2%
Debt Service Other	3,438,880	3,960,000	3,960,000	4,005,800	1.2%
Capital Outlay	0	0	0	0	—
Park Fund Expenditures	68,249,163	75,845,700	74,881,000	79,633,370	5.0%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	654.2	679.3	679.3	741.6	9.2%
REVENUES					
Property Tax	69,135,828	75,628,910	75,649,670	72,305,820	-4.4%
Facility User Fees	1,613,067	1,602,900	1,602,900	1,601,800	-0.1%
Investment Income	759,424	700,000	700,000	450,000	-35.7%
Investment Income: CIP	223,693	200,000	200,000	130,000	-35.0%
Intergovernmental	629,781	37,800	37,800	0	—
Miscellaneous	201,206	45,000	45,000	33,500	-25.6%
Park Fund Revenues	72,562,999	78,214,610	78,235,370	74,521,120	-4.7%
ALA DEBT SERVICE FUND					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
ALA Debt Service Fund Personnel Costs	0	0	0	0	—
Operating Expenses	0	0	0	0	—
Debt Service Other	739,797	709,000	709,000	677,000	-4.5%
Capital Outlay	0	0	0	0	—
ALA Debt Service Fund Expenditures	739,797	709,000	709,000	677,000	-4.5%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	0.0	0.0	0.0	0.0	—
REVENUES					

	Actual FY07	Budget FY08	Estimated FY08	Recommended FY09	% Chg Bud/Rec
Property Tax	1,425,173	1,525,950	1,527,410	1,691,200	10.8%
Miscellaneous	99,500	0	0	0	—
ALA Debt Service Fund Revenues	1,524,673	1,525,950	1,527,410	1,691,200	10.8%
GRANT FUND MNCPPC					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Grant Fund MNCPPC Personnel Costs	0	0	0	0	—
Operating Expenses	345,331	575,000	575,000	575,000	—
Capital Outlay	0	0	0	0	—
Grant Fund MNCPPC Expenditures	345,331	575,000	575,000	575,000	—
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	0.0	0.0	0.0	0.0	—
REVENUES					
Administration Fund Grants	0	150,000	150,000	150,000	—
Park Fund Grants	345,331	425,000	425,000	425,000	—
Grant Fund MNCPPC Revenues	345,331	575,000	575,000	575,000	—
ENTERPRISE FUND					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Enterprise Fund Personnel Costs	0	0	0	0	—
Operating Expenses	7,925,334	8,465,800	8,935,900	9,070,000	7.1%
Debt Service Other	1,395,932	1,311,200	1,311,200	1,329,100	1.4%
Capital Outlay	80,548	0	0	0	—
Enterprise Fund Expenditures	9,401,814	9,777,000	10,247,100	10,399,100	6.4%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	109.0	110.3	110.3	104.6	-5.2%
REVENUES					
Intergovernmental	180,000	0	0	0	—
Rentals	2,100,893	2,733,100	2,638,400	2,709,700	-0.9%
Fees and Charges	6,166,399	5,718,100	5,042,700	6,087,200	6.5%
Merchandise Sales	665,478	752,900	727,900	754,500	0.2%
Concessions	361,158	106,900	91,900	96,900	-9.4%
Non-Operating Revenues/Interest	109,957	100,000	100,000	90,000	-10.0%
Enterprise Fund Revenues	9,583,885	9,411,000	8,600,900	9,738,300	3.5%
PROP MGMT MNCPPC					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Prop Mgmt MNCPPC Personnel Costs	0	0	0	0	—
Operating Expenses	1,004,196	1,082,600	1,082,600	1,137,400	5.1%
Capital Outlay	0	0	0	0	—
Prop Mgmt MNCPPC Expenditures	1,004,196	1,082,600	1,082,600	1,137,400	5.1%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	3.0	3.5	3.5	3.5	—
REVENUES					
Investment Income	57,045	70,000	50,000	70,000	—
Rental Income	1,012,586	1,032,600	1,032,600	1,067,400	3.4%
Prop Mgmt MNCPPC Revenues	1,069,631	1,102,600	1,082,600	1,137,400	3.2%
SPECIAL REVENUE FUNDS					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Special Revenue Funds Personnel Costs	0	0	0	0	—
Operating Expenses	3,147,569	4,880,500	4,307,570	4,348,100	-10.9%
Capital Outlay	0	0	102,310	0	—

	Actual FY07	Budget FY08	Estimated FY08	Recommended FY09	% Chg Bud/Rec
Special Revenue Funds Expenditures	3,147,569	4,880,500	4,409,880	4,348,100	-10.9%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	33.8	36.6	36.6	44.5	21.6%
REVENUES					
Intergovernmental	447,719	149,800	160,400	198,000	32.2%
Miscellaneous	514,334	489,000	0	0	—
Investment Income	118,629	70,000	90,000	60,000	-14.3%
Service Charges	3,019,346	3,382,000	2,143,150	3,849,950	13.8%
Special Revenue Funds Revenues	4,100,028	4,090,800	2,393,550	4,107,950	0.4%
DEPARTMENT TOTALS					
Total Expenditures	107,078,507	119,418,500	118,203,680	124,021,900	3.9%
Total Full-Time Positions	0	0	0	0	—
Total Part-Time Positions	0	0	0	0	—
Total Workyears	1,006.8	1,036.9	1,036.9	1,108.8	6.9%
Total Revenues	114,659,593	120,689,780	118,191,180	118,451,100	-1.9%

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